

THE CPA EXAMINATION REVIEW BOARD

REPORT TO THE STATE BOARDS OF ACCOUNTANCY
CPA EXAMINATIONS ADMINISTERED IN 2010

Presented by: Wesley P. Johnson
2011 NASBA Regional Meetings

CREATION AND PURPOSE

- **NASBA BYLAWS STANDING COMMITTEE**
- **RESOURCE TO THE STATE BOARDS**
- **REVIEW, EVALUATE AND REPORT**
 - **GATEWAY, CLEARING HOUSE**
 - **PSYCHOMETRIC QUALITY AND CONTENT**
 - **PREPARATION**
 - **SCORING**
 - **ADMINISTRATION**

ERB MEMBERS

Wesley Johnson, CPA – Chair (Maryland)

Sandra Wilson, CPA – Vice Chair (Alaska)

Nicholas Mastracchio, CPA (Florida)

Charles Talbert, CPA (South Carolina)

David Vaudt, CPA (Iowa)

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ERB STAFF

**Toerien DeWit, CPA – Director of ERB
Operations**

Onita Porter, CPA – Audit Specialist

**Shawn Jackson, CPA – IT Audit
Specialist**

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INDEPENDENT CONSULTANTS

**Steven Downing, Ph.D. –
Psychometrics**

**Michael Harnish, CPA, CITP, CISA, CDP,
EnCE – Technology**

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CONTRACT PARTIES

AICPA – Content and Scoring

**NASBA – National Candidate Database
and Gateway System**

Prometric – Administration

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ERB PROCEDURES – AICPA

- ◎ **Exam Development**
 - **System Security Controls**
 - **Administrative Policies and Procedures**
 - **Content Verification**
 - **Item Writing Standards**
 - **Cognitive Skill Levels**

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ERB PROCEDURES – AICPA

- ◎ **Board of Examiners and Examinations Team**
 - **Policies, Procedures and Security Controls**
 - **Psychometric Assessment, Including:**
 - **Preparing and Scoring**
 - **Model Used for Calibration**
 - **Candidate Ability Routing**
 - **Standard Setting Methods and Scores Established**
 - **Human Rater Reliability**
 - **Written Communications Scoring**
 - **Correlations Among Test Sections**

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ERB PROCEDURES – AICPA

- ◎ **Technology Assessment – Integrity, Security and Sustainability**

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ERB PROCEDURES – NASBA

- ◎ **National Candidate Database and Gateway System**
 - **Accuracy of Database Processes**
 - **Receipt and Transmission of Information**
 - **Technology Assessment – Integrity, Security and Sustainability**

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ERB PROCEDURES - PROMETRIC

- ◎ **Examination Delivery**
 - **Policies, Procedures and Security Controls**
 - **Test Site Review and Evaluation**
 - **Technology Assessment – Integrity, Security and Sustainability**
 - **Data Transmission and Storage**
 - **Item Bank Security and Access**
 - **Test Site Delivery**
 - **Test Results Transmission and Storage**

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ERB PROCEDURES – IQEX

- ◎ **Development and Content**
- ◎ **Delivery**
- ◎ **Psychometric Assessment**

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ERB REPORT

- ◎ **Objective Of The ERB:**
Provide A Basis To The Boards Of Accountancy For Reliance On The CPA and IQEX Examinations For Licensing CPA Candidates
- ◎ **Our conclusion:**
Please Refer to the Report at Your Places

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INTERNATIONAL – 2011

- ◎ **Security, Procedures and Controls**
- ◎ **Exam Content and Scoring**
- ◎ **Test Sites – Management, Personnel, Controls, CPA Exam Focus**

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ERB REPORT

QUESTIONS??

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